

Under the Bingo License and Tax Act, all advertising by a licensed organization regarding the conducting of its bingo sessions shall contain the name and bingo license number of the organization. Licensed organizations may not participate in joint advertising with other licensed organizations. See 86 Ill. Adm. Code 430.160. (This is a GIL.)

October 20, 2005

Dear Xxxxx:

This letter is in response to your letter dated April 27, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

As a follow up to your conversation with PERSON, here is my question. I have included a sample of the paper for your review.

The raffle paper does not have BINGO across the top of the sheet. This is a hand collated paper that has a wax sheet on the back to act as a separator sheet. On the back of the wax sheet we print a variety of short messages that mention the word Bingo. Earlier this week one of the Illinois regulators went into a bingo game, saw our printed wax sheet and said it made the product illegal.

I believe we asked this question of Polly about 3+ years ago and she said yes we could use our standard wax sheet that cross promoted our other Bingo paper or products. It has nothing to do with the play of the game or any relationship to the ticket face used to play the raffle paper.

Please reply to INDIVIDUAL at the CITY/STATE address.

Thanks for your time and review of the question.

DEPARTMENT'S RESPONSE:

The Illinois Department of Revenue does not administer raffles. For information concerning a raffle please consult with the local authorities where the raffle will be held. If the game piece you have submitted were used for bingo, then the Bingo License and Tax Act would apply. Under the Bingo License and Tax Act, all advertising by a licensed organization regarding the conducting of its bingo sessions shall contain the name and bingo license number of the organization. Licensed organizations may not participate in joint advertising with other licensed organizations. See 86 Ill. Adm. Code 430.160(f).

The game piece submitted, which advertises bingo related products such as "bingo paper and ink markers" does not appear to violate the Bingo License and Tax Act.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk